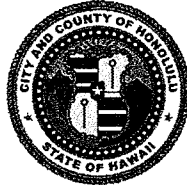


DEPARTMENT OF BUDGET AND FISCAL SERVICES  
**CITY AND COUNTY OF HONOLULU**  
530 SOUTH KING STREET, ROOM 208 • HONOLULU, HAWAII 96813  
PHONE: (808) 768-3900 • FAX: (808) 768-3179 • INTERNET: [www.honolulu.gov](http://www.honolulu.gov)



RICK BLANGIARDI  
MAYOR

ANDREW T. KAWANO  
DIRECTOR

CARRIE CASTLE  
DEPUTY DIRECTOR

May 25, 2022

The Honorable Tommy Waters  
Chair and Presiding Officer  
and Members  
Honolulu City Council  
530 South King Street, Room 202  
Honolulu, Hawaii 96813

Dear Chair Waters and Councilmembers:

**SUBJECT: Resolution Approving Write-Off of Uncollectible Accounts  
Owed to the City**

Chapter 2, Section 2-3.4(a), Revised Ordinances of Honolulu 1990, provides that debts owed to the City in excess of \$1,000.00 may not be considered as uncollectible by the Director of Budget and Fiscal Services except upon approval by the City Council. Accordingly, we request your approval to write-off the amounts shown on the attached list.

Follow-up on the accounts have been performed using the guidelines prescribed by Budget Policies and Procedures Manual, Index 17.1, Billing For Services and Follow-up On Accounts Receivable. Collection efforts included sending letters, initiating phone contact, providing delinquent account information to a credit bureau and taking legal action where warranted. Despite the efforts of City personnel and the outside collection agency, collection has been unsuccessful. The collection agency pursued all legal means of collection and the accounts have been returned uncollectible by the collection agency. In addition, all respective Departments have agreed and concur with these write-off amounts.

The Honorable Tommy Waters  
Chair and Presiding Officer  
and Members  
May 25, 2022  
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Upon approval, the accounts will be stricken from the accounts receivable records; however, they will be maintained on a separate write-off list to be referenced when future services are requested. Additionally, documentation of the collection procedures performed and any related correspondence are available on file for review at your request.

If you have any questions, please call me at 768-3901.

Sincerely,



Andrew T. Kawano  
Director of Budget and Fiscal Services

Attachment

APPROVED:



Michael D. Formby  
Managing Director



## RESOLUTION

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### APPROVING THE WRITE-OFF OF UNCOLLECTIBLE ACCOUNTS OWED TO THE CITY.

WHEREAS, Chapter 2, Section 2-3.1(d)(2), Revised Ordinances of Honolulu 1990, as amended ("ROH"), authorizes the Corporation Counsel to determine whether any claim for the City or any debt owed to the City not in excess of \$1,000.00 is collectible; if the Corporation Counsel determines that any claim for the City or any debt owed to the City not in excess of \$1,000.00 is uncollectible, the Corporation Counsel is authorized to advise the Director of the Department of Budget and Fiscal Services ("BFS") that such claims and debts not in excess of \$1,000.00 shall be stricken from the Director of BFS' records, and such claims and debts are written off; and

WHEREAS, the Corporation Counsel does not have the authority to advise BFS to strike from its records claims and debts in excess of \$1,000.00; and

WHEREAS, Chapter 2, Section 2-3.4(a), ROH, requires the City Council to authorize the adjustment, settlement, and compromise of claims, except as otherwise provided in Chapter 2, Section 2-3.1(d), ROH; and

WHEREAS, Chapter 2, Section 2-3.4(e), ROH, defines "claim" to include claims for the City and debts against the City; and

WHEREAS, the City Council is therefore authorized to adjust, settle, and compromise claims for the City and debts against the City, including claims for the City or debts owed to the City in excess of \$1,000.00; and

WHEREAS, BFS has a policy regarding collections on accounts receivable, which includes reminder notices, phone calls, and referrals to a collection agency; and

WHEREAS, all collection efforts on accounts receivable have been performed using the guidelines prescribed by BFS, but accounts in excess of \$1,000.00 individually, attached hereto as Exhibit "A," are delinquent and determined by the Director of BFS to be uncollectible; and

WHEREAS, in accordance with BFS policy, the Division of Treasury has determined that the City has uncollectible accounts in excess of \$1,000.00 as of June 30, 2021, totaling \$2,109,021.29, attached hereto as Exhibit "A," that must be referred to the City Council for write-off approval; and



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## RESOLUTION

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WHEREAS, the respective City Departments have confirmed that these accounts are uncollectible; and

WHEREAS, the Corporation Counsel concurs that the attached accounts in excess of \$1,000.00 are uncollectible and should be presented to City Council for adjustment, settle, compromise and write-off approval; and

WHEREAS, having determined that the accounts set forth in Exhibit "A" are uncollectible, the City Council finds that the write off of those accounts is proper; now, therefore,

BE IT RESOLVED by the Council of the City and County of Honolulu that the write-off of the delinquent and uncollectible accounts as set forth in Exhibit "A" attached hereto, by and hereby is approved; and

BE IT FINALLY RESOLVED that copies of this resolution be transmitted to the Director of Budget and Fiscal Services and to the Acting Chief of Treasury.

INTRODUCED BY:

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DATE OF INTRODUCTION:

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Honolulu, Hawaii

Councilmembers

City and County of Honolulu  
**WRITE-OFF UNCOLLECTIBLE ACCOUNT DEBTS IN EXCESS OF \$1000**  
As of June 30, 2021

**EXHIBIT A**

TYPE	PERIOD WRITE-OFF	WRITE-OFFS	
		No. of Accts	Amount
1 <b>Liquor Law Violation Fines and Additional License Fees</b> Liquor Commission	1990 - 2014	98	\$ 278,187.04
2 <b>Refuse Disposal</b> Department of Environmental Services	2003 - 2015	14	\$ 1,781,517.52
3 <b>Rental Assistance - Landlord</b> Department of Community Services	2009 - 2020	10	\$ 18,597.00
4 <b>Rental Assistance - Tennant</b> Department of Community Services	2018 - 2019	7	\$ 30,719.73
<b>TOTAL</b>		129	\$ 2,109,021.29

All account debts were reviewed by Departments and Budget and Fiscal Services and deemed uncollectible. Annual CAFR, audited by independent auditors, are in compliance with the 100% allowance for uncollected debts in excess of 90 days.

Original invoice is past the Statute of Limitations Rev. Stat. 657-1 and uncollectible. Prior collection efforts included invoicing, initiating phone contact, sending delinquent letters/notices, and providing delinquent account information to at least one credit bureau. Accounts were also sent to a collection agency who was unsuccessful in collection. Some accounts were unable to pursue due to business accounts dissolved, debtor decease, and original invoice to support debit is unavailable.

City and County of Honolulu  
**List of Uncollectible Accounts in Excess of \$1,000**  
as of June 30, 2021

Submitting Department/Agency:

Liquor Commision  
Via: Department of Budget and Fiscal Services  
Division of Treasury  
Liquor Law Violation Fines and Additional Fees

Description of Accounts Receivable:

	ACCOUNT NUMBER	AMOUNT (\$)	DELINQUENT DATE	WRITE OFF CODE
1 .	E0879	2,000.00	11/23/90	1
2 .	E0956	3,200.00	12/14/90	1
3 .	D0679	2,100.00	09/30/91	1
4 .	A0005	2,000.00	10/16/91	1
5 .	E0811	2,000.00	10/16/91	1
6 .	I0059	2,475.00	11/24/91	1
7 .	D0399	1,170.00	07/07/93	1
8 .	E1148	2,100.00	11/24/93	1
9 .	E1125	1,800.00	03/18/94	1
10 .	E0858	1,050.00	08/10/94	1
11 .	E1220	1,150.00	09/16/94	1
12 .	D0751	2,000.00	10/22/94	1
13 .	E1005	1,590.00	01/28/95	1
14 .	E0965	1,050.00	10/07/95	1
15 .	E1140	3,250.00	10/11/95	1
16 .	R0244	1,190.00	11/16/95	1
17 .	E1057	1,600.00	12/14/95	1
18 .	D0851	2,000.00	11/14/96	1
19 .	E0159	2,000.00	11/14/96	1
20 .	E0612	2,000.00	11/14/96	1
21 .	E0700	2,300.00	11/14/96	1
22 .	E0726	2,000.00	11/14/96	1
23 .	E0966	2,850.00	11/14/96	1
24 .	E0987	2,000.00	11/14/96	1
25 .	E1134	2,950.00	11/14/96	1
26 .	E1245	3,000.00	11/14/96	1
27 .	E1248	2,000.00	11/14/96	1
28 .	E1250	2,330.00	11/14/96	1
29 .	J0050	2,960.00	11/14/96	1
30 .	R0137	2,250.00	11/14/96	1
31 .	R0260	2,000.00	11/14/96	1
32 .	R0306	2,000.00	11/14/96	1
33 .	R0258	2,000.00	12/27/96	1
34 .	E0837T	2,000.00	03/08/97	1
35 .	E1218	3,850.00	05/02/97	1
36 .	E0750	2,000.00	07/06/97	1
37 .	R0322	3,300.00	11/20/97	1
38 .	D0226	2,000.00	11/28/97	1
39 .	R0034	2,000.00	12/03/97	1
40 .	E0776	2,450.00	12/05/97	1
41 .	R0120	3,800.00	12/05/97	1
42 .	E1045	3,350.00	12/18/97	1
43 .	R0338	2,250.00	12/27/97	1
44 .	E1235	3,100.00	02/23/98	1
45 .	E1295	6,530.00	12/03/98	1
46 .	E0103	2,350.00	12/17/98	1
47 .	E1189	1,750.00	12/17/98	1
48 .	R0316	1,700.00	12/25/98	1

49	R0430	1,500.00	01/15/99	1
50	E0777	5,900.00	06/14/99	1
51	E1234	1,250.00	09/18/99	1
52	R0487	1,600.00	12/24/99	1
53	E1307	2,000.00	12/30/99	1
54	R0233	2,000.00	01/16/00	1
55	E1350	2,250.00	01/19/00	1
56	I0083	2,250.00	05/17/00	1
57	E0235	1,500.00	01/03/01	1
58	R0279	1,250.00	12/06/01	1
59	D0445	2,000.00	12/14/01	1
60	D0543	2,000.00	12/15/01	1
61	D0976	1,250.00	01/16/02	1
62	D0632	5,000.00	02/13/02	1
63	R0406	2,000.00	02/01/03	1
64	E0757	1,500.00	09/19/03	1
65	D0084	1,500.00	09/21/03	1
66	R0545	1,500.00	09/26/03	1
67	R0602	3,300.00	09/26/03	1
68	R0451	2,000.00	09/27/03	1
69	I0084	1,500.00	10/11/03	1
70	R0539	1,800.00	02/05/04	1
71	E0084	1,500.00	02/14/04	1
72	E1404	3,308.42	01/29/05	1
73	I0103	2,000.00	01/29/05	1
74	R0489	2,000.00	01/29/05	1
75	E1402	3,775.77	08/03/05	1
76	R0312	1,250.00	01/12/06	1
77	D0302	2,500.00	01/28/06	1
78	D1010	3,250.00	02/15/06	1
79	D1020	1,250.00	05/21/06	1
80	E0505	1,200.00	06/12/06	1
81	I0017	4,049.32	08/14/06	1
82	I0088	8,133.33	01/22/07	1
83	J0073	2,000.00	01/22/07	1
84	R0761	5,800.00	01/04/08	1
85	R0468	21,621.71	01/27/08	1
86	R0748	2,000.00	01/27/08	1
87	I0031	1,600.00	08/02/08	1
88	R0720	2,000.00	04/23/09	1
89	E1191	10,000.00	05/11/11	1
90	I0120	2,000.00	11/17/11	1
91	R0141	5,500.00	05/17/12	1
92	E1420	2,500.00	03/28/13	1
93	I0121	2,000.00	04/13/13	1
94	X9999	17,800.00	07/04/13	1
95	I0098	6,394.75	08/02/13	1
96	I0117	1,908.74	08/02/13	1
97	E1488	1,700.00	12/29/13	1
98	R0964	1,500.00	10/01/14	1
TOTAL		278,187.04		

1. Unable to pursue collections of original invoice due to supporting information is unavailable. Original invoice has exceeded the Statute of Limitations Rev. Stat. 657-1 and uncollectible.

City and County of Honolulu  
List of Uncollectible Accounts in Excess of \$1,000  
as of June 30, 2021.

Submitting Department/Agency:

Department of Environmental Services  
Via: Department of Budget and Fiscal Services  
Division of Treasury  
Refuse Disposal

Description of Accounts Receivable:

	ACCOUNT NUMBER	AMOUNT (\$)	DELINQUENT DATE	WRITE OFF CODE
1.	D18338	186,612.32	09/30/2013	1 and 2
2.	D18301	1,944.08	11/30/2015	1 and 2
3.	D14521	1,412.01	05/31/2003	1 and 2
4.	D18322	166,728.09	06/30/2013	1 and 2
5.	D01069	178,502.21	12/31/2010	1 and 2
6.	D18378	1,726.09	11/30/2014	1 and 2
7.	D18367	4,306.74	03/31/2014	1 and 2
8.	D18228	2,675.71	10/31/2012	1 and 2
9.	D01052	741,551.29	09/30/2010	1 and 2
10.	D01073	44,926.63	05/31/2013	1 and 2
11.	D18359	158,568.63	01/31/2014	1 and 2
12.	D18160	1,036.98	09/30/2011	1 and 2
13.	D01068	198,573.06	02/28/2011	1 and 2
14.	D01075	92,953.68	02/28/2013	1 and 2
	TOTAL	1,781,517.52		

1. Unable to pursue collections of original invoice due to supporting information is unavailable. Original invoice is past the Statute of Limitations Rev. Stat. 657-1 and uncollectible.

2. Collection efforts included invoicing, initiating phone contact, sending delinquent letters/notices, and providing delinquent account information to at least one credit bureau. Accounts were also sent to a collection agency who was unsuccessful in collection. Unable to pursue collections of original invoice due to supporting information is unavailable. Original invoice is past the Statute of Limitation Rev. Stat. 657-1 and uncollectible.



City and County of Honolulu  
**List of Uncollectible Accounts in Excess of \$1,000**  
as of June 30, 2021

Submitting Department/Agency:

Department of Community Service  
Via: Department of Budget and Fiscal Services  
Division of Treasury

Description of Accounts Receivable:

Rental Assistance - Landlord

	ACCOUNT NUMBER	AMOUNT (\$)	DELINQUENT DATE	WRITE OFF CODE
1.	H810933	3,406.00	09/02/2019	1
2.	H811030	1,138.00	10/24/2019	1
3.	H811112	1,009.00	02/28/2019	1
4.	H810429	2,829.00	01/22/2020	1
5.	H89566	1,181.00	11/03/2019	1
6.	H89616	1,417.00	05/31/2014	1
7.	H88963	1,252.00	08/02/2009	1
8.	H89152	1,594.00	04/06/2016	1
9.	H810338	2,021.00	04/26/2018	1
10.	H88598	2,750.00	07/18/2019	1
		<b>18,597.00</b>		

1. Collection efforts included invoicing, initiating phone contact, sending delinquent letters/notices, and providing delinquent account information to at least one credit bureau. Accounts were also sent to a collection agency who was unsuccessful in collection. Unable to pursue collections of original invoice due to supporting information is unavailable. Original invoice is past the Statute of Limitations Rev. Stat. 657-1 and uncollectible.

City and County of Honolulu  
**List of Uncollectible Accounts in Excess of \$1,000**  
as of June 30, 2021

Submitting Department/Agency:

Department of Community Service  
Via: Department of Budget and Fiscal Services  
Division of Treasury  
Rental Assistance - Tenant

Description of Accounts Receivable:

	ACCOUNT NUMBER	AMOUNT (\$)	DELINQUENT DATE	WRITE OFF CODE
1 .	HTVV29021	2,577.00	06/06/2018	1
2 .	HTV29394	16,900.50	07/03/2019	1
3 .	HTV24321	1,476.00	02/06/2018	1
4 .	HTV27390	3,320.76	08/09/2019	1
5 .	HTV28125	1,100.00	03/30/2018	1
6 .	HTV26327	2,550.47	09/05/2019	1
7 .	HTV27109	2,795.00	06/08/2018	1
		<b>30,719.73</b>		

1. Collection efforts included invoicing, initiating phone contact, sending delinquent letters/notices, and providing delinquent account information to at least one credit bureau. Accounts were also sent to a collection agency who was unsuccessful in collection. Unable to pursue collections of original invoice due to supporting information is unavailable. Original invoice is past the Statute of Limitations Rev. Stat. 657-1 and uncollectible.